

2018

**CERTIFICATE**

To the Clerk of Nemaha County, State of Kansas

We, the undersigned, officers of

**City of Bern**

- certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2018; and  
(3) the Amount(s) of Amount of 2017 Ad Valorem Tax Ad Valorem Tax are within statutory limitations.

			2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Table of Contents:			Page No.		
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Allocation of MVT, RVT, 16/20M Vehicle Tax			3		
Schedule of Transfers			4		
Statement of Indebtedness			5		
Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	7	282,445	23,728	12.555
Debt Service	10-113				
Library	12-1220	8			
Special Highway		9	4,900		
Water		9	274,543		
Sewer		10	352,672		
Parks-Grant		10			
Totals for City		xxxxxx	914,560	23,728	12.555
Recreation	12-1927	8	24,631	1,886	1.000 -0.000
Totals Includes Recreation		xxxxxx	939,191	25,614	13.555
Election required? Review HB2088 Template					County Clerk's Use Only
Budget Summary			11		1,889,896
Neighborhood Revitalization					Nov 1, 2017 Total Assessed Valuation

Assisted by:  
Caarolyn Brock

Address:  
612 SW Terrace Ave  
Topeka, KS 66611-1216  
Email:  
brockck@sbcglobal.net

Date Attested: Aug 14, 2017

Mary Kay Schultjans  
County Clerk

*[Signature]*  
Carol D. Brock  
Dan Schultjans  
Norman Koerner

Governing Body

Computation to Determine Limit for 2018

Base Levy

City of Bean

1) Total Tax Levy Amount (Dollars) in 2017 (From 2017 Budget - Certificate Page)	24,600
2) Less: Tax Levies on Behalf of Another Political or Governmental Subdivision	
2017 Library Levy (Dollars) (From 2017 Budget - Certificate Page)	
2017 Recreation Commission Levy (Dollars) (From 2017 Budget - Certificate Page)	1,795
2017 Other Governmental Unit Levy (Dollars) (From 2017 Budget - Certificate Page)	
3) Net Tax Levy (Base)	<u>22,805</u>

Percentage Adjustments

4) CPI Adjustment - 1.4%		319
(Line 4 Percentage Multiplied by Line 3 (Net Tax Levy))		
5) Value of New Improvements (From June 15th County Clerk Valuation Document)	46,765	
6) 2017 Personal Property Valuation (From June 15th County Clerk Valuation Document)	259,190	
2016 Personal Property Valuation (From June 15th County Clerk Valuation Document)	257,841	
Increase in Total Personal Property Valuations (cannot be less than zero)		1,349
7) Real Property Added to Jurisdiction (From June 15th County Clerk Valuation Document)		
8) Real Property which has Changed in Use (From June 15th County Clerk Valuation Document)		1,852
9) Expiration of Property Tax Abatement (Assessed Valuation) (From June 15th County Clerk Valuation Document)		
10) Total Assessed Value of Adjustments	<u>49,966</u>	
11) Total Assessed Valuation - June 15, 2017 (From June 15th County Clerk Valuation Document)		1,886,524
12) Adjustment Percentage (Line 10 Divided by Line 11)	2.65%	
13) Dollar Value of Adjustments (Line 3 Multiplied by Line 12 Percentage)		604
14) Total Percentage Adjustments		<u>923</u>

Increased Tax Revenues Adjustment

15) Property Tax Revenues Spent on Debt Service in 2018 Budget (From 2018 Budget - Certificate Page)		
Less: Property Tax Revenues Spent on Debt Service in 2017 Budget (From 2017 Budget - Certificate Page)		
Difference		0
16) Property Tax Revenues Spent Public Building Commission and Lease Payments in 2018 Budget (obligations must have incurred prior to July 1, 2016)		
17) Property Tax Revenues Spent on Special Assessments in 2018 Budget		
18) Property Tax Revenues Spent on Court Judgments or Settlements and Associated Legal Costs in 2018 Budget		
19) Property Tax Revenues Spent on Federal or State Mandates (effective after June 30, 2015) and Loss of Funding from Federal Sources after January 1, 2017 in 2018 Budget		

2

20) Property Tax Revenues Spent on Expenses Related to Disasters or Federal Emergency in 2018 Budget

21) Law Enforcement Expenses - 2018 Budget (Do not Include building construction or remodeling costs)

Law Enforcement Expenses - 2017 Budget (Do not Include building construction or remodeling costs)

CPI Adjustment - 1.4%

Law Enforcement Expenses - 2107 Budget (Indexed by CPI)

Increased Law Enforcement Expense in 2018 Budget

0

0

0

22) Fire Protection Expenses - 2018 Budget (Do not Include building construction or remodeling costs)

Fire Protection Expenses - 2017 Budget (Do not Include building construction or remodeling costs)

CPI Adjustment - 1.4%

Fire Protection Expenses - 2107 Budget (Indexed by CPI)

Increased Fire Protection Expense

0

0

0

23) Emergency Medical Expenses - 2018 Budget (Do not Include building construction or remodeling costs)

Emergency Medical Expenses - 2017 Budget (Do not Include building construction or remodeling costs)

CPI Adjustment - 1.4%

Emergency Medical Expenses - 2107 Budget (Indexed by CPI)

Increased Emergency Medical Expense

0

0

0

Total Increased Tax Revenue Adjustment

0

Levy on Behalf of Another Political or Governmental Subdivision

24) Library Levy 2018 Budget

24a) Recreation Commission Levy 2018 Budget

1,886

24b) Other Governmental Levy 2018 Budget

25) Total Levies on Behalf of Another Political or Governmental Subdivision

1,886

26) Total Computed Tax Levy

25,614

City of Bern

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2017	Ad Valorem Levy Tax Year 2016	Allocation for Year				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	22,805	2,542	51	89	2,532	6
Debt Service						
Library						
Recreation	1,795	200	4	7	199	1
TOTAL	24,600	2,742	55	96	2,731	7

County Treas Motor Vehicle Estimate 2,742

County Treas Recreational Vehicle Estimate 55

County Treas 16/20M Vehicle Estimate 96

County Treas Commercial Vehicle Tax Estimate 2,731

County Treas Watercraft Tax Estimate 7

Motor Vehicle Factor 0.11146

Recreational Vehicle Factor 0.00224

16/20 Vehicle Factor 0.00390

Commercial Vehicle Factor 0.11102

Watercraft Factor 0.00028

2018

City of Bern

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2016	Current Amount for 2017	Proposed Amount for 2018	Transfers Authorized by Statute
None					
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

## STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Total G.O. Bonds					0			0	0	0	0
Revenue Bonds:											
KDHE Loan	9/3/2004	9/1/2023	2.58	73,038	29,884	March Sept	March Sept	423 395	1,945 1,973	367 339	2,001 2,029
Total Revenue Bonds					29,884			818	3,918	706	4,030
Other:											
Total Other					0			0	0	0	0
Total Indebtedness					29,884			818	3,918	706	4,030

**STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\***

[illegible]

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list—such transactions are not lease-purchases.

City of Bern

2018

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	244,301	169,731	192,858
Receipts:			
Ad Valorem Tax	29,526	22,805	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		2,425	2,542
Recreational Vehicle Tax		78	51
16/20M Vehicle Tax		107	89
Commercial Vehicle Tax		2,351	2,532
Watercraft Tax		6	6
Gross Earning (Intangible) Tax		455	318
LAVTR			0
			0
Local Alcoholic Liquor	21		21
Compensating Use Tax	2,158	2,200	2,200
Local Sales Tax	12,090	13,200	13,200
Franchise Tax (1/2)	32,293	32,000	32,000
Community Building Reimbursements	4,625	4,000	4,000
Library Reimbursements		7,000	7,000
Donations	1,000		500
Resurfacing Reimbursement	26,000		
Insurance Claim	5,000		
Interest on Idle Funds	2,115	1,400	1,400
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>114,828</b>	<b>88,027</b>	<b>65,859</b>
<b>Resources Available:</b>	<b>359,129</b>	<b>257,758</b>	<b>258,717</b>
Expenditures:			
Contact Labor		3,900	4,000
Park		5,000	20,000
Insurance	11,899	15,000	15,000
Westar	9,000	9,500	10,000
Repair & Street Maintenance	4,733	10,000	10,000
Maintenance		3,000	4,400
Community Building		5,000	5,000
Capital Improvements-Resurfacing Streets	155,307	10,000	210,045
Budget, Publications & Clerical	2,904	3,000	3,500
Office Supplies		500	500
Cash Forward (2018 column)			
Miscellaneous	5,555		
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>189,398</b>	<b>64,900</b>	<b>282,445</b>
Unencumbered Cash Balance Dec 31	169,731	192,858	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	239,712	191,576	282,445
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	282,445
		Tax Required	23,728
Delinquent Comp Rate:	0.0%		0
Amount of 2017 Ad Valorem Tax			23,728

City of Bern

2018

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	0	0	0
<b>Resources Available:</b>	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	0	0	0
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			0
Tax Required			0
Delinquent Comp Rate: 0.0%			0
Amount of 2017 Ad Valorem Tax			0

Adopted Budget Recreation	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	24,569	25,134	22,334
Receipts:			
Ad Valorem Tax	2,363	1,795	XXXXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax		198	200
Recreational Vehicle Tax		6	4
16/20M Vehicle Tax		9	7
Commercial Vehicle Tax		192	199
Watercraft Tax			1
Interest on Idle Funds	50		
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	2,413	2,200	411
<b>Resources Available:</b>	26,982	27,334	22,745
Expenditures:			
Special Project	1,848	5,000	24,631
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	1,848	5,000	24,631
Unencumbered Cash Balance Dec 31	25,134	22,334	XXXXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount:	19,738	27,160	24,631
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			24,631
Tax Required			1,886
Delinquent Comp Rate: 0.0%			0
Amount of 2017 Ad Valorem Tax			1,886

City of Bern

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**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Special Highway	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget 2018
Unencumbered Cash Balance Jan 1	9,074	100	510
Receipts:			
State of Kansas Gas Tax	4,392	4,410	4,390
County Transfers Gas		0	0
	89		
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>4,481</b>	<b>4,410</b>	<b>4,390</b>
<b>Resources Available:</b>	<b>13,555</b>	<b>4,510</b>	<b>4,900</b>
Expenditures:			
Street Repair and Maint	13,455	4,000	4,900
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>13,455</b>	<b>4,000</b>	<b>4,900</b>
Unencumbered Cash Balance Dec 31	100	510	0
2016/2017/2018 Budget Authority Amount:	4,394	13,290	4,900

See Tab A

Adopted Budget Water	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget 2018
Unencumbered Cash Balance Jan 1	185,487	212,843	214,393
Receipts:			
Charges to Customers	58,316	60,000	60,000
Prior Cash Adjustment	1,530		
Interest on Idle Funds	351	150	150
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>60,197</b>	<b>60,150</b>	<b>60,150</b>
<b>Resources Available:</b>	<b>245,684</b>	<b>272,993</b>	<b>274,543</b>
Expenditures:			
Contract Labor		7,000	7,000
Management	5,650		6,000
Water Purchased	11,612	16,000	16,000
Testing	2,847	4,000	4,000
Utilities	2,315	3,000	3,500
Repairs & Maintenance	5,771	18,000	20,000
Nebraska Well Maintenance	360	3,600	3,600
Bill Prep. & Collections	3,862	4,000	4,500
Taxes		3,000	3,000
Capital Outlay	424		206,943
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>32,841</b>	<b>58,600</b>	<b>274,543</b>
Unencumbered Cash Balance Dec 31	212,843	214,393	0
2016/2017/2018 Budget Authority Amount:	205,792	257,087	274,543

City of Bern

2018

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Sewer	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget 2018
Unencumbered Cash Balance Jan 1	240,610	277,308	304,172
Receipts:			
Prior Cash Adjustment	-1,530		
Charges to Customers	16,276	17,000	17,000
Westar Franchise Fees (1/2)	31,293	31,500	31,500
Sludge Removal Fee			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>46,039</b>	<b>48,500</b>	<b>48,500</b>
<b>Resources Available:</b>	<b>286,649</b>	<b>325,808</b>	<b>352,672</b>
Expenditures:			
Operations		4,000	4,000
Utilities	831	900	900
Repairs & Maintenance	2,834	10,000	10,000
Testing	940	1,000	1,000
KDHE Loan	4,736	4,736	4,736
Sludge Removal		1,000	1,000
Capital Projects			331,036
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>9,341</b>	<b>21,636</b>	<b>352,672</b>
Unencumbered Cash Balance Dec 31	277,308	304,172	0
2016/2017/2018 Budget Authority Amount:	241,550	307,075	352,672

Adopted Budget Parks-Grant	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget 2018
Unencumbered Cash Balance Jan 1	27,150	27,150	27,150
Receipts:			
***Non-Budgeted Fund***			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% Total Rec			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>27,150</b>	<b>27,150</b>	<b>27,150</b>
Expenditures:			
Cash Forward (2018 column)			
Miscellaneous			
Does miscellaneous exceed 10% Total Exp			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>
Unencumbered Cash Balance Dec 31	27,150	27,150	27,150
2016/2017/2018 Budget Authority Amount:	0	0	0

2018

**NOTICE OF BUDGET HEARING**

The governing body of  
**City of Bern**  
will meet on August 8, 2017 at 7:00 PM at Bern Community Building for the purpose of hearing and  
answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.  
Detailed budget information is available at State Bank of Bern and will be available at this hearing.

**BUDGET SUMMARY**

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget.  
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	189,398	12.250	64,900	12.710	282,445	23,728	12.578
Special Highway	13,455		4,000		4,900		
Water	32,841		58,600		274,543		
Sewer	9,341		21,636		352,672		
Parks-Grant							
Totals for City	245,035	12.250	149,136	12.710	914,560	23,728	12.578
Recreation	1,848	1.000	5,000	1.000	24,631	1,886	1.000
Totals Includes Recreation	246,883	13.250	154,136	13.710	939,191	25,614	13.578
Less: Transfers	0		0		0		
Net Expenditure	246,883		154,136		939,191		
Total Tax Levied	26,345		24,600		xxxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,988,415		1,794,344		1,886,524		
Outstanding Indebtedness, January 1,	2015		2016		2017		
Revenue Bonds	41,284		37,580		29,884		
Lease Purchase Principal	0		0		0		
Total	41,284		37,580		29,884		

\*Tax rates are expressed in mills

**Yvonne Krehbiel**  
City Official Title: Clerk

Death Notice  
STATE OF KANSAS  
County of Nemaha

Matt Diehl, being first duly sworn, deposes and states: That he is of lawful age, that affiant is editor of The Courier-Tribune of Seneca and in said County of Nemaha and State of Kansas, and which newspaper is published as aforesaid and is of been admitted to the mails as second class matter in said county and which has been continuously and uninterruptedly times a year for more than five (5) years prior to the first publication of the Notice-Ordinance-Report, a copy of which Notice-Ordinance-Report was published in said newspaper for consecutive weeks on the following dates, to-wit:

Beginning with the first insertion of said Notice-Ordinance-Report

In the issue thereof date

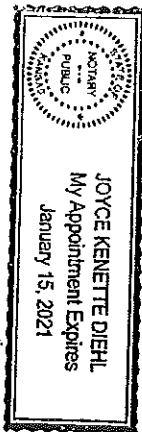
Second insertion thereof in the issue thereof date

Third insertion thereof in the issue thereof date

Affiant further states that said newspaper has a general paid circulation on a weekly basis in Nemaha County Kansas, and is not a trade, religious or fraternal publication. Affiant further states he has personal knowledge of all the foregoing matters and facts.

Printer's Fees \$50.00

Subscribed to in my presence and sworn to before me by said Matt Diehl on this 1 day of June 2017



My commission expires on the 15th day of January, 2021

Affidavit and proof of publication examined, approved and filed the day of , 2017

*Joyce K Diehl*

NOTICE OF BUDGET HEARING

2018

The governing body of  
City of Bern  
will meet on August 8, 2017 at 7:00 PM at Bern Community Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at State Bank of Bern and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2018 Expenditures and Amount of Current Year Estimate for 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2016		Current Year Estimate for 2017		Proposed Budget for 2018		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	Estimate Tax Rate*
General	189,398	12.250	64,900	12.710	282,445	23,728	12.578
Special Highway	13,455		4,000		4,900		
Water	32,841		58,600		274,543		
Sewer	9,341		21,636		352,672		
Park-Grant							
Totals for City	245,035	12.250	149,136	12.710	914,560	23,728	12.578
Recreation	1,848	1.000	5,000	1.000	24,631	1,886	1.000
Totals Includes Recreation	246,883	13.250	154,136	13.710	939,191	25,614	13.578
Less: Transfers	0		0		0		
Net Expenditure	246,883		154,136		939,191		
Total Tax Levied	26,345		24,600		1,886,524		
Assessed Valuation	1,988,415		1,794,344				
Outstanding Indebtedness, January 1,	2015		2016		2017		
Revenue Bonds	41,284		37,580		29,884		
Lease Purchase Principal	0		0		0		
Total	41,284		37,580		29,884		

\*Tax rates are expressed in mills

Yvonne Krehbiel  
City Official Title: Clerk